

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
BOARD ACTION SUMMARY

DEPT: Auditor-Controller

BOARD AGENDA #: \*B-1(a)

AGENDA DATE: October 25, 2016

**SUBJECT:**

Approval to Modify the Oakdale Fire Protection District Reporting Requirement to a Biennial Audit.

**BOARD ACTION AS FOLLOWS:**

No. 2016-526

On motion of Supervisor Withrow, Seconded by Supervisor O'Brien  
and approved by the following vote,

Ayes: Supervisors: O'Brien, Chiesa, Withrow, DeMartini, and Chairman Monteith

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1)  Approved as recommended


2)  Denied

3)  Approved as amended

4)  Other:

MOTION:

ATTEST:

  
ELIZABETH A. KING, Clerk of the Board of Supervisors

File No. DF-8-C-5

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
AGENDA ITEM**

DEPT: Auditor-Controller  
Urgent  Routine

BOARD AGENDA #: \*B-1(a)

AGENDA DATE: October 25, 2016

CEO CONCURRENCE: 

4/5 Vote Required: Yes  No

Unanimous Vote Required

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**SUBJECT:**

Approval to Modify the Oakdale Fire Protection District Reporting Requirement to a Biennial Audit.

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**STAFF RECOMMENDATIONS:**

1. Approve by unanimous vote to modify the audit period for the Oakdale Fire Protection District required financial audit report to a biennial audit period.

**DISCUSSION:**

As prescribed by Government Code, the County Auditor is required to ensure that an annual audit of every special district that resides within the County is performed. Government Code contains provisions that allow special districts to alter the audit period from an annual period to a two-year period, provided that the change is approved unanimously by both the governing board of the special district and the County Board of Supervisors.

The Auditor-Controller's Office has received correspondence from the Oakdale Fire Protection District formally requesting approval of a biennial audit (Attachment A). On August 9, 2016, the Board of Directors for the Oakdale Fire Protection District unanimously agreed to submit a formal request to the Stanislaus County Board of Supervisors for approval to convert from an annual audit to a biennial audit. The District identifies that the conversion will result in a cost savings without a loss of accountability.

**POLICY ISSUE:**

Government Code Section 26909 provides that Special Districts may, by unanimous request from the governing board of the District, with unanimous approval of the Board of Supervisors, replace the annual audit required by this section, performed in accordance with professional standards, with a biennial audit covering a two-year period.

**FISCAL IMPACT:**

There is no fiscal impact to the County of Stanislaus to grant this request. The Oakdale Fire Protection District anticipates a cost savings by replacing its annual audit period with a biennial audit covering a two-year period.

Approval to Modify the Oakdale Fire Protection District Reporting Requirement to a Biennial Audit.

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**BOARD OF SUPERVISORS' PRIORITY:**

Approval of this agenda item is consistent with the Board of Supervisors' priorities of Effective Partnerships and promoting Efficient Delivery of Public Services by effectively managing public resources.

**STAFFING IMPACT:**

There is no staffing impact associated with this agenda item.

**CONTACT PERSON:**

Sam Groves

Manager II

Telephone: 209-525-5786

**ATTACHMENT(S):**

- A. Oakdale Fire Protection District Letter

Attachment A

"To Save Life & Property"



**OAKDALE FIRE PROTECTION DISTRICT**

1398 EAST "F" STREET  
OAKDALE, CALIFORNIA 95361  
PHONE (209) 847-6898  
FAX (209) 847-1520

Board Members *John Bairos-Chairperson Ryan Cope Raymond Martin Vinnie Victorine*

August 17, 2016

Stanislaus County Board of Supervisors  
1010 10<sup>th</sup> Street, Suite 6500  
Modesto, CA 95354

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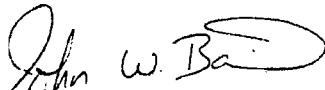
The Oakdale Fire Protection District Board of Directors would like to request that the Stanislaus County Board of Supervisors consider the Districts desire to implement a biennial audit schedule.

On August 9, 2016, the Board of Directors for the Oakdale Fire Protection District unanimously agreed to submit a formal request to the Stanislaus County Board of Supervisors for their approval to allow the District to change from an annual audit to a biennial audit. The approval to perform an audit every other year will result in a cost savings to the District, without a loss in accountability.

If the request is approved by the Stanislaus County Board of Supervisors, the Oakdale Fire Protection District will adopt the biennial audit schedule as policy.

The Board of Directors appreciates your time in considering this matter.

Respectfully submitted,

  
John Bairos  
Board Chairman